

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	X	
:	:	
SEARS HOLDINGS CORPORATION, <i>et al.</i>	:	Case No. 18-23538 (RDD)
:	:	
Debtors.	:	(Jointly Administered)
	X	

ALLURE HOME CREATIONS CO., INC. (“Allure”) by its counsel Eiseman Levine Lehrhaupt & Kakoyiannis, P.C. as and for its objection to the motion for Debtors Sears Holdings Corporation, et al. (“Debtors”) to reclassify a portion of two proofs of claims filed by Allure respectfully states as follows:¹

1. On September 26, 2019 the Debtors filed a Notice of Hearing on their Tenth Omnibus Objection to reclassify proofs of claims filed by Creditors (the “Notice”). Exhibit A attached to the Notice set forth claims that the Debtor sought to reclassify from priority to general unsecured.
2. Two proofs of claim filed by Allure are listed on Exhibit A. According to the Exhibit, the, Debtors is seeking to reclassify a portion of these claims as general unsecured claims, specifically as to claim 2518, to reduce the priority portion of the claim from \$2,140.60 to \$1,169.16 and as to claim 3516, to reduce the priority portion from \$29,067.58 to \$20,261.42. Notwithstanding that the Debtor has the initial burden of proof on its request for reclassification, the Notice provides no explanation, basis or proof for the relief sought. Instead, it purports to shift this initial burden to any creditor whose claim is listed on the Exhibit.

¹ Allure reserves the right to supplement this objection. The Debtors Notice of Hearing purports to require responses by 4 p.m. on October 16 although a hearing on any objections is set for November 20. As of the submission of this pleading, counsel has not heard back from Debtor’s counsel on a request for a brief extension of the objection deadline.

3. Allure attached over 200 hundred pages of supporting documentation to the proofs of claim that it filed in these administratively consolidated cases. These documents support the 503(b)(9) classification on the proofs of claim and it at a loss to understand the basis of the Debtor's proposed reclassification. It respectfully requests that to the extent that the Notice purports to seek relief against Allure, it be denied.

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